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**CLAIMS**

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[Claim(s)]

[Claim 1]A thermally conductive resin sheet consisting of foam in a range whose expansion ratio is 1.1 to 5.0 including elasticity resin and a thermally conductive filler.

[Claim 2]The thermally conductive resin sheet according to claim 1, wherein said elasticity resin is acrylic resin.

[Claim 3]The thermally conductive resin sheet according to claim 1 or 2, wherein said thermally conductive filler occupies 5 - 90 volume %.

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[Translation done.]